



EDA-98-R Instructions

General Information

Who must file this form?

You must file Form EDA-98-R if you want to request a claim against an audit report that has been completed and fully paid. If you are a multiple-site filer, you must also complete Form EDA-117-R, Multiple Location Schedule.

Do not file Form ST-1-X, Amended Sales and Use Tax Return, to request a claim against an audit.

If you are requesting a credit, you will be unable to use it until we notify you that your credit has been approved.

What is the deadline for filing this form?

There is a three year limitation for filing this form. The limitation expires semiannually based on the date that the audit was paid. If you file this form between January 1 and June 30 of this year, you may file for a credit for tax overpaid on an audit that you paid during the current year and the 36 months **prior to the current year**. Beginning July 1, you may file for a credit for tax overpaid on an audit that you paid during the current year and the 30 months **prior to the current year**.

What if I need more forms?

If you need additional EDA-98-R forms, you may photocopy a blank one or you may call our 24-hour Forms Order Line at 1 800 356-6302 for additional copies.

Where can I get help?

If you have a general question, call our Taxpayer Assistance Division at 1 800 732-8866 or 217 782-3336. Our TDD—telecommunication device for the deaf number is 1 800 544-5304.

You may also write to us at:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

Step-by-Step Instructions

You must fully complete all steps on this form.

Step 1: Identify your business

Line 1 — Write your Illinois business tax (IBT) number as it appears on your original Form EDA-105-R, Audit Report.

Line 5 — Write the audit period that you are requesting to be reviewed. This period should be the same as that written on your original Form EDA-105-R.

Line 6 — Write the amount of tax assessed in the audit. This figure should be the same as that written on Form EDA-105-R, Part C, Line 28.

Line 9 — Write the name of the Illinois Department of Revenue auditor who completed your original Form EDA-105-R, if known.

Step 2: Check the reason for which you are filing this claim

Check the box next to the reason for which you are filing this claim and provide an explanation on the lines below. Please indicate any assessments and the amount assessed pertaining to the audit.

Step 3: Sign below

This form cannot be processed unless it is signed by the owner, officer, or other person authorized to sign the original Form EDA-105-R.

Be sure to attach a copy of Form EDA-105-R for which this request is being filed, along with any pertinent information involving this request.

Step 4: Figure your overpayment

Column A — Write the amounts shown on your original Form EDA-105-R, Lines 4b through 28.

Column B — Write the amounts you believe you owe on Lines 4b through 28. Write the amount you paid with the audit on Line 29. The difference between Lines 28 and 29 will be the amount you have overpaid. Write this amount on Line 30.